person shall be convicted without the concurrence of three-fourths of all the Members who do not belong to the Commission on Impeachment.

SEC. 4. Judgment in cases of impeachment shall not extend further than to removal from office and disqualification to hold and enjoy any office of honor, trust, or profit under the Government of the Philippines, but the party convicted shall nevertheless be liable and subject to prosecution, trial, and punishment, according to law.

ARTICLE X

GENERAL AUDITING OFFICE

SECTION. I. There shall be a General Auditing Office under the direction and control of an Auditor General, who shall hold office for a term of ten years and may not be reappointed. The Auditor General shall be appointed by the President with the consent of the Commission on Appointments, and shall receive an annual compensation to be fixed by law which shall not be diminished during his continuance in office. Until the National Assembly shall provide otherwise, the Auditor General shall receive an annual compensation of twelve thousand pesos.

SEC. 2. The Auditor General shall examine, audit, and settle all accounts pertaining to the revenues and receipts from whatever source, including trust funds derived from bond issues; and audit, in accordance with law and administrative regulations, all expenditures of funds or property pertaining to or held in trust by the Government or the provinces or municipalities thereof* He shall keep the general accounts of the Government and preserve the vouchers pertaining thereto. It shall be the duty of the Auditor General to bring to the attention of the proper administrative officer expenditures of funds or property which, in his opinion, are irregular, unnecessary, excessive, or extravagant. He shall also perform such other functions as may be prescribed by law.

SEC. 3* The decisions of the Auditor General shall be rendered within the time fixed by law, and the same may be

appealed to the President whose action shall be final. When the aggrieved party is a private person or entity, an appeal from the decision of the Auditor General may be taken directly to a court of record in the manner provided by law.

SEC. 4. The Auditor General shall submit to the President and the National Assembly an annual report covering the financial con-